



QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, JANUARY-MARCH 1968

U.S. DEPARTMENT OF COMMERCE
C. R. Smith, Secretary
William H. Chartener, Asst. Secy., Economic Affairs
BUREAU OF THE CENSUS
A. Ross Eckler, Director

GT68-No. 1

JUNE 1968

Taxes collected by State and local governments in the United States totaled \$66.1 billion during the 12 months ended with March 1968. This reflects an increase of \$6.1 billion or 10.2 percent from a year earlier. State taxes amounted to \$34.6 billion, or 10.3 percent more than in the 12 months ended with March 1967. The yield of locally imposed taxes rose 10.0 percent to \$31.5 billion. Following is a summary by type of tax:

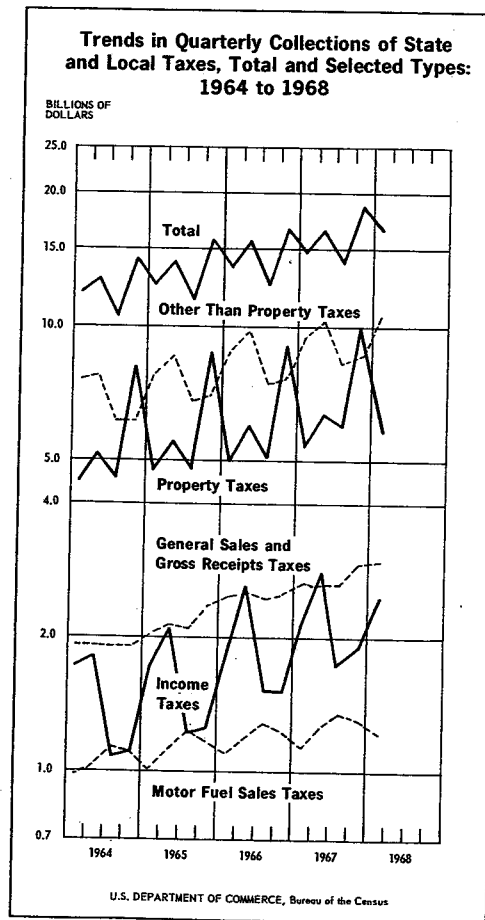
Type of tax	Amount (in millions of dollars) 12 months ended with March		Per- cent in- crease
	1968	1967	
Total.....	66,121	60,010	10.2
Property.....	28,257	25,656	10.1
Other than property....	37,864	34,354	10.2
General sales and gross receipts.....	11,235	10,063	11.6
Motor fuel sales.....	5,144	4,814	6.9
Individual income....	6,726	5,715	17.7
Motor vehicle and operators' licenses.	2,503	2,355	6.3
Corporation net income.....	2,373	2,156	10.1
All other.....	9,883	9,251	6.8

During the first quarter of calendar 1968, collections of State and local taxes amounted to \$16.7 billion. As compared with the corresponding quarter of 1967, this indicates a rise of \$1.9 billion, or 12.9 percent, with State tax revenue up 14.9 percent and local taxes up 10.1 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1964.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the

calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.



For sale by the Bureau of the Census, Washington, D.C. 20233, or U.S. Department of Commerce Field Offices. Price 10 cents.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's), as defined at the end of 1964, which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown in table 2 for particular counties of Alabama, Arizona, Kentucky, Nebraska, and New Mexico; and typically 2 to 9 percent of amounts shown for individual counties of Colorado, Kansas, Louisiana, Maryland, Minnesota, Texas, Utah, and Washington.

A more complete discussion of intrayear tax revenue patterns appears in the Census Bureau report Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46), issued August 1, 1963.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1967 and State Government Finances in 1966. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Government Finances in 1965-66.

the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (52 percent in fiscal 1965-66) involves selective sales taxes, such as those on cigarettes, liquor and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

Table

1. --National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter of 1968 and Prior Periods	3
2. --Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1968, and Prior Periods	4
3. --Collections of Selected State Taxes, First Quarter of 1968 and Prior Periods.	6

Table 1.--NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX: FIRST QUARTER OF 1968 AND PRIOR PERIODS

(Millions of dollars)

(millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1968:										
1st quarter.....	16,738	9,969	6,769	6,001	3,164	1,255	1,888	707	1,112	2,611
1967:										
4th quarter.....	18,694	7,836	10,858	10,023	2,892	1,308	1,468	412	383	2,208
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
1966:										
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289
1965:										
4th quarter.....	15,823	6,411	9,412	8,802	2,342	1,160	981	278	350	1,910
3d quarter.....	11,506	6,083	5,423	4,780	2,083	1,226	938	289	261	1,929
2d quarter.....	14,098	7,792	6,306	5,538	2,130	1,115	1,492	611	625	2,587
1st quarter.....	12,541	7,315	5,226	4,756	2,033	1,003	1,006	724	965	2,054
1964:										
4th quarter.....	14,313	5,544	8,769	8,198	1,905	1,087	843	275	280	1,725
3d quarter.....	10,609	5,418	5,191	4,539	1,885	1,129	781	295	243	1,734
2d quarter.....	12,897	7,098	5,799	5,166	1,899	1,033	1,337	482	559	2,421
1st quarter.....	12,018	7,051	4,967	4,447	1,923	979	1,017	723	985	1,944
12 MONTHS ENDING										
March 1968.....	66,121	34,611	31,510	28,257	11,235	5,144	6,726	2,373	2,503	9,883
December 1967.....	64,210	33,321	30,889	27,686	10,709	5,022	6,292	2,406	2,446	9,649
September 1967.....	62,291	32,380	29,911	26,784	10,322	4,939	6,042	2,308	2,414	9,482
June 1967.....	60,722	31,832	28,890	25,893	10,145	4,885	5,860	2,230	2,400	9,309
March 1967.....	60,010	31,374	28,636	25,656	10,063	4,814	5,715	2,156	2,355	9,251
December 1966.....	58,937	30,881	28,056	25,223	9,879	4,775	5,422	2,124	2,351	9,163
September 1966.....	57,985	30,409	27,576	24,904	9,716	4,710	5,185	2,088	2,350	9,032
June 1966.....	56,867	29,684	27,183	24,591	9,403	4,658	4,920	2,053	2,323	8,919
March 1966.....	55,181	28,472	26,709	24,117	9,009	4,595	4,572	1,886	2,287	8,715
December 1965.....	53,968	27,601	26,367	23,876	8,588	4,504	4,417	1,902	2,201	8,480

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1965-66 and earlier years. See text discussion of "Sources of Data and Limitations."

Quarterly Tax Reports

Table 2.-LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED MARCH 1968, AND PRIOR PERIODS

(Dollar amounts in millions)

(Dollar amounts in millions)									
Area	Area population, 1965 ¹	Collections, 12 months ended March			Area	Area population, 1965 ¹	Collections, 12 months ended March		
		1968	1967	Percent change			1968	1967	Percent change
ALABAMA					INDIANA (See also Kentucky and Ohio)				
Jefferson County.....	644,000	35.2	34.4	2.3	Indianapolis SMSA.....	984,000	³ 166.8	³ 150.9	10.5
Mobile County.....	337,000	14.5	14.6	-0.7	Hamilton County.....	44,000	(NA)	(NA)	(NA)
ARIZONA					Hancock County.....	30,000	2.8	3.1	-9.7
Maricopa County.....	818,000	120.4	115.1	4.6	Hendricks County.....	47,000	5.7	4.8	18.8
Pima County.....	307,000	49.3	46.2	6.7	Johnson County.....	49,000	6.6	5.0	32.0
CALIFORNIA					Marian County.....	739,000	138.9	126.6	9.7
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,107,000	258.8	226.3	14.4	Morgan County.....	39,000	3.5	3.6	-2.8
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,765,000	1,509.6	1,221.8	23.6	Shelby County.....	36,000	(NA)	3.3	(NA)
San Bernardino-Riverside-Ontario SMSA	1,026,000	220.3	196.5	12.1	Lake County.....	524,000	114.0	86.2	32.3
Riverside County.....	406,000	91.8	81.1	13.2	IOWA				
San Bernardino County.....	620,000	128.5	115.4	11.4	Polk County.....	271,000	53.0	55.2	-4.0
San Diego SMSA (San Diego County)....	1,136,000	195.7	176.1	11.1	KANSAS (See also Missouri)				
San Francisco-Oakland SMSA.....	2,918,000	797.0	664.7	19.9	Sedgwick County.....	350,000	62.7	55.7	12.6
Alameda County.....	1,016,000	230.3	194.5	18.4	KENTUCKY (See also Ohio)				
Contra Costa County.....	497,000	189.0	127.2	48.6	Louisville, Ky.-Ind. SMSA.....	771,000	³ 77.8	³ 66.7	16.6
Marin County.....	181,000	51.6	45.9	12.4	Jefferson County, Ky.....	651,000	67.7	58.6	15.5
San Francisco city.....	721,000	191.8	175.6	9.2	Clark County, Ind.....	67,000	(NA)	(NA)	(NA)
San Mateo County.....	503,000	134.3	121.5	10.5	Floyd County, Ind.....	53,000	5.5	5.7	-3.5
Other counties:					LOUISIANA				
Fresno.....	403,000	83.3	74.2	12.3	New Orleans SMSA.....	1,027,000	73.7	67.5	9.2
Kern.....	319,000	80.9	98.5	-17.9	Jefferson Parish.....	276,000	23.6	17.6	34.1
Sacramento.....	584,000	114.2	138.4	-17.5	New Orleans city.....	654,000	40.8	41.1	-0.7
Santa Clara.....	885,000	219.8	198.5	10.7	St. Bernard Parish.....	43,000	5.4	5.3	1.9
COLORADO					St. Tammany Parish.....	54,000	3.9	3.5	11.4
Denver SMSA.....	1,073,000	181.8	168.4	8.0	MARYLAND (See also District of Columbia)				
Adams County.....	153,000	22.8	19.3	18.1	Baltimore SMSA.....	1,854,000	³ 264.8	293.3	-9.7
Arapahoe County.....	131,000	24.9	23.7	5.1	Anne Arundel County.....	248,000	25.6	24.0	6.7
Boulder County.....	99,000	18.0	15.8	13.9	Baltimore city.....	939,000	138.8	154.5	-10.2
Denver city.....	495,000	88.6	82.7	7.1	Baltimore County.....	557,000	89.0	104.0	-14.4
Jefferson County.....	196,000	27.5	26.9	2.2	Carroll County.....	62,000	5.5	4.9	12.2
CONNECTICUT					Howard County.....	48,000	(NA)	5.9	(NA)
Fairfield County.....	746,000	161.3	150.7	7.0	MASSACHUSETTS				
Hartford County.....	765,000	170.3	149.8	13.7	Boston ⁴	3,205,000	725.5	653.9	10.9
New Haven County.....	704,000	129.5	121.5	6.6	Barnstable County.....	610,000	116.6	106.2	9.8
DELAWARE					Middlesex County.....	1,308,000	283.4	260.1	9.0
New Castle County.....	354,000	28.9	27.4	5.5	Norfolk County.....	566,000	125.4	112.3	11.7
DISTRICT OF COLUMBIA					Suffolk County.....	721,000	200.1	175.3	14.1
Washington, D.C.-Md.-Va. SMSA.....	2,408,000	376.4	329.7	14.2	Other counties:				
Washington, D.C.....	802,000	110.0	91.5	20.2	Bristol.....	411,000	63.1	58.1	8.6
Montgomery County, Md.....	424,000	87.4	76.9	13.7	Hampden.....	439,000	77.4	71.4	8.4
Prince Georges County, Md.....	521,000	78.7	69.3	13.6	Worcester.....	608,000	104.9	91.8	14.3
Alexandria city, Va.....	107,000	15.4	14.2	8.5	MICHIGAN				
Arlington County, Va.....	179,000	26.2	25.0	4.8	Detroit SMSA.....	3,987,000	592.4	610.2	13.5
Fairfax city, Va.....	(2)	3.2	3.3	-3.0	Macomb County.....	522,000	90.8	75.3	20.6
Fairfax County, Va.....	² 375,000	53.5	47.8	11.9	Oakland County.....	773,000	139.0	119.8	16.0
Falls Church city, Va.....	(2)	2.0	1.7	17.6	Wayne County.....	2,691,000	462.6	415.1	11.4
FLORIDA					Other counties:				
Miami SMSA (Dade County).....	1,061,000	171.2	140.7	21.7	Genesee.....	412,000	61.0	56.6	7.8
Tampa-St. Petersburg SMSA.....	873,000	107.8	95.1	13.4	Kent.....	392,000	49.8	44.9	10.9
Hillsborough County.....	448,000	57.3	45.2	26.8	MINNESOTA				
Pinellas County.....	426,000	50.5	49.9	1.2	Minneapolis-St. Paul SMSA.....	1,612,000	316.8	318.7	-0.6
Other counties:					Anoka County.....	124,000	17.5	16.5	6.1
Broward.....	441,000	90.3	55.5	62.7	Dakota County.....	104,000	17.2	19.3	-10.9
Duval.....	497,000	61.3	56.1	9.3	Hennepin County.....	884,000	186.3	189.3	-1.6
Orange.....	304,000	35.5	31.5	12.7	Ramsey County.....	434,000	83.6	82.6	1.2
GEORGIA					Washington County.....	65,000	12.2	11.0	10.9
Atlanta SMSA.....	1,216,000	150.8	135.4	11.4	MISSOURI				
Clayton County.....	68,000	6.2	3.6	72.2	Kansas City, Mo.-Kans. SMSA.....	1,183,000	³ 197.5	³ 152.3	29.7
Cobb County.....	153,000	15.8	14.0	12.9	Cass County, Mo.....	39,000	(NA)	(NA)	(NA)
De Kalb County.....	323,000	35.5	33.2	6.9	Clay County, Mo.....	100,000	15.1	14.6	3.4
Fulton County.....	619,000	89.6	81.8	9.5	Jackson County, Mo.....	640,000	108.5	71.8	51.1
Gwinnett County.....	54,000	3.7	2.8	32.1	Platte County, Mo.....	28,000	3.8	3.4	11.8
HAWAII					Johnson County, Kans.....	189,000	36.6	32.0	14.4
Honolulu city.....	571,000	55.4	49.9	11.0	Wyandotte County, Kans.....	187,000	32.2	29.3	9.9
ILLINOIS (See also Missouri)					St. Louis, Mo.-Ill. SMSA.....	2,249,000	305.6	292.4	4.5
Chicago SMSA.....	6,689,000	1,147.6	1,058.1	8.5	Franklin County, Mo.....	51,000	4.5	4.2	7.1
Cook County.....	2,410,000	891.8	848.9	5.1	Jefferson County, Mo.....	83,000	6.2	7.2	-13.9
Du Page County.....	388,000	105.7	70.5	49.9	St. Charles County, Mo.....	72,000	8.2	6.8	20.6
Kane County.....	239,000	37.6	34.3	9.6	St. Louis city, Mo.....	702,000	78.3	77.0	1.7
Lake County.....	333,000	63.1	57.6	9.5	St. Louis County, Mo.....	831,000	140.3	128.9	8.8
McHenry County.....	97,000	13.9	16.0	-13.1	Madison County, Ill.....	242,000	35.2	34.4	2.3
Will County.....	222,000	35.5	30.8	15.3	St. Clair County, Ill.....	269,000	32.9	33.9	-2.9

See footnotes at end of table.

Table 2.--LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED MARCH 1968, AND PRIOR PERIODS--Continued

(Dollar amounts in millions)

Area	Area population, 1965 ¹	Collections, 12 months ended March			Area	Area population, 1965 ¹	Collections, 12 months ended March		
		1968	1967	Percent change			1968	1967	Percent change
NEBRASKA									
Douglas County.....	378,000	56.0	68.1	-17.8	OREGON				
NEW JERSEY (See also Pennsylvania)									
Newark SMSA.....	1,851,000	478.3	402.8	18.7	Portland, Oreg.-Wash. SMSA.....	897,000	154.6	139.7	10.7
Essex County.....	978,000	261.0	218.4	19.5	Clackamas County, Oreg.....	138,000	23.9	20.3	17.7
Morris County.....	327,000	89.5	74.7	19.8	Multnomah County, Oreg.....	536,000	98.3	93.1	5.6
Union County.....	545,000	127.8	109.7	16.5	Washington County, Oreg.....	119,000	21.3	17.2	23.8
Paterson-Clifton-Passaic SMSA.....	1,307,000	282.2	252.0	12.0	Clark County, Wash.....	104,000	11.1	9.1	22.0
Bergen County.....	861,000	193.0	174.2	10.8	PENNSYLVANIA				
Passaic County.....	446,000	89.2	77.8	14.7	Philadelphia, Pa.-N.J. SMSA.....	4,664,000	560.5	516.5	8.5
Other counties:					Bucks County, Pa.....	343,000	43.0	40.5	6.2
Hudson.....	619,000	120.4	111.7	7.8	Chester County, Pa.....	244,000	28.8	24.8	16.1
Mercer.....	296,000	65.6	52.2	25.7	Delaware County, Pa.....	587,000	80.6	74.2	8.6
Middlesex.....	496,000	106.2	93.1	14.1	Montgomery County, Pa.....	581,000	74.4	67.4	10.4
Monmouth.....	334,401	84.2	73.7	14.2	Philadelphia city, Pa.....	2,052,000	207.0	196.7	5.2
NEW MEXICO									
Bernalillo County.....	288,000	14.0	23.5	-40.4	Burlington County, N.J.....	270,000	38.9	32.3	20.4
NEW YORK									
Buffalo SMSA.....	1,320,000	224.2	211.4	6.1	Camden County, N.J.....	436,000	65.8	60.9	8.0
Erie County.....	1,084,000	183.0	173.1	5.7	Gloucester County, N.J.....	151,000	22.0	19.7	11.7
Niagara County.....	236,000	41.2	38.3	7.6	Pittsburgh SMSA.....	2,372,000	257.8	245.9	4.8
New York SMSA.....	11,366,000	2,567.3	2,358.5	8.9	Allegheny County.....	1,590,000	199.3	190.7	4.5
Nassau County.....	1,402,000	448.7	418.2	7.3	Beaver County.....	201,000	17.3	16.7	3.6
New York City.....	8,011,000	1,592.2	1,468.3	8.4	Washington County.....	214,000	15.2	14.5	4.8
Rockland County.....	184,000	49.2	37.2	32.3	Westmoreland County.....	367,000	26.0	24.0	8.3
Suffolk County.....	912,000	231.3	203.3	13.8	Other counties:				
Westchester County.....	857,000	245.9	231.5	6.2	Berks.....	283,000	25.1	25.8	-2.7
Rochester SMSA.....	804,000	144.2	125.0	15.4	Erie.....	255,000	34.1	33.7	1.2
Livingston County.....	49,000	7.4	7.1	4.2	Lancaster.....	289,000	20.7	20.7	-
Monroe County.....	644,000	120.1	104.4	15.0	Luzerne.....	346,000	21.9	21.3	2.8
Orleans County.....	38,000	4.9	4.2	16.7	RHODE ISLAND				
Wayne County.....	73,000	11.8	9.3	26.9	Providence-Pawtucket-Warwick.....	739,000	109.6	99.9	9.7
Other counties:					Bristol County.....	42,000	6.8	6.3	7.9
Albany.....	284,000	47.0	44.1	6.6	Kent County.....	128,000	18.2	14.5	25.5
Oneida.....	279,000	39.5	33.0	19.7	Providence County.....	569,000	84.6	79.1	7.0
Onondaga.....	456,000	72.2	59.7	20.9	TENNESSEE				
NORTH CAROLINA									
Mecklenburg County.....	312,000	42.7	36.0	18.6	Knox County.....	268,000	24.4	23.4	4.3
OHIO									
Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,347,000	173.0	169.7	1.9	Nashville-Davidson.....	435,000	42.6	42.7	-0.2
Clermont County, Ohio.....	91,000	10.3	8.1	27.2	Shelby County.....	688,000	68.1	62.4	9.1
Hamilton County, Ohio.....	915,000	136.9	137.5	-0.4	TEXAS				
Warren County, Ohio.....	78,000	7.1	6.3	12.7	Dallas SMSA.....	1,289,000	194.9	173.1	12.6
Boone County, Ky.....	25,000	1.9	1.5	26.7	Collin County.....	50,000	3.6	3.2	12.5
Campbell County, Ky.....	87,000	6.1	5.2	17.3	Dallas County.....	1,134,000	184.2	163.5	12.7
Kenton County, Ky.....	122,000	8.9	7.9	12.7	Denton County.....	61,000	4.5	3.8	18.4
Dearborn County, Ind.....	29,000	1.8	3.2	-43.8	Ellis County.....	44,000	2.6	2.6	-
Cleveland SMSA.....	2,000,000	403.9	369.7	9.3	Houston SMSA (Harris County only).....	1,494,000	237.3	206.9	14.7
Cuyahoga County.....	1,695,000	356.2	325.9	9.3	San Antonio SMSA.....	808,000	62.5	53.4	17.0
Geauga County.....	57,000	8.7	7.9	10.1	Bexar County.....	775,000	61.0	52.1	17.1
Lake County.....	176,000	29.1	27.0	7.8	Guadalupe County.....	33,000	1.5	1.3	15.4
Medina County.....	72,000	9.9	8.9	11.2	Other counties:				
Columbus SMSA.....	847,000	108.8	98.8	10.1	El Paso.....	344,000	25.9	27.3	-5.1
Delaware County.....	38,000	4.8	3.9	23.1	Tarrant.....	588,000	52.4	58.6	-10.6
Franklin County.....	769,000	99.8	91.2	9.4	UTAH				
Pickaway County.....	40,000	4.2	3.7	13.5	Salt Lake County.....	440,000	67.5	65.8	2.6
Dayton SMSA.....	791,000	117.8	96.8	21.7	VIRGINIA				
Greene County.....	110,000	11.8	10.2	15.7	(See also District of Columbia)				
Miami County.....	80,000	10.3	8.8	17.0	Norfolk city.....	307,000	18.6	19.2	-3.1
Montgomery County.....	568,000	92.1	74.6	23.5	WASHINGTON				
Preble County.....	34,000	3.6	3.2	12.5	(See also Oregon)				
Other counties:					Seattle-Everett SMSA.....	1,179,000	162.9	133.0	22.5
Lucas.....	473,000	75.1	64.1	17.2	King County.....	980,000	143.8	118.0	21.9
Mahoning.....	301,000	45.2	33.8	33.7	Snohomish County.....	199,000	19.1	15.0	27.3
Stark.....	356,000	42.6	37.1	14.8	Other counties:				
Summit.....	545,000	80.6	79.0	2.0	Pierce.....	343,000	33.3	27.2	22.4
OKLAHOMA									
Oklahoma County.....	487,000	54.3	52.6	3.2	Spokane.....	267,000	26.4	24.0	10.0
Tulsa County.....	360,000	49.6	45.4	9.3	WEST VIRGINIA				
KANSAS									
Lawrence SMSA.....	1,000,000	160.0	145.0	10.3	Kanawha County.....	245,000	16.2	15.2	6.6
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	WISCONSIN				
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Milwaukee SMSA.....	1,275,000	3286.5	3259.5	10.4
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Milwaukee County.....	1,044,000	232.4	216.9	7.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Ozaukee County.....	43,000	8.0	7.0	14.3
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Waukesha County.....	188,000	(NA)	(NA)	(NA)
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	IDAHO				
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise SMSA.....	1,000,000	160.0	145.0	10.3
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....	100,000	10.0	9.0	11.1
Lawrence County, Mo.....	100,000	10.0	9.0	11.1	Boise County.....</				

NA Not available. ¹Population data are estimates as of July 1, 1965, for those areas shown in the Census Bureau report, Series P-25, No. 371 (issued in August 1967). For Monmouth County, N.J., the population shown is as of April 1, 1960, from the 1960 Census of Population. ²Population shown for Fairfax County includes data for Fairfax city and Falls Church city. ³Total includes amounts estimated for those areas not reporting. ⁴Massachusetts State Economic Area "C."

⁵Rhode Island State Economic Area "A."

Table 3.-COLLECTIONS OF SELECTED STATE TAXES, FIRST QUARTER OF 1968 AND PRIOR PERIODS

State	General sales and gross receipts				Motor fuel sales			
	1st quarter, 1968 (thousand dollars)	12-month periods			1st quarter, 1968 (thousand dollars)	12-month periods		
		Year ended March 1968 (thousand dollars)	Percent change from--			Year ended March 1968 (thousand dollars)	Percent change from--	
			Year ended Dec. 1967	Year ended March 1967			Year ended Dec. 1967	Year ended March 1967
Alabama.....	44,623	174,521	1.4	3.0	24,335	100,487	1.1	4.3
Alaska.....	-	-	-	-	1,951	7,984	8.4	13.4
Arizona.....	26,874	103,736	0.2	1.0	13,134	52,953	2.4	6.7
Arkansas.....	22,295	90,568	0.7	3.3	14,686	64,955	0.5	3.3
California.....	402,119	1,275,322	11.2	18.9	140,487	569,854	1.3	4.1
Colorado.....	22,276	103,918	2.4	4.3	11,882	52,170	2.5	-2.8
Connecticut.....	35,855	154,860	2.2	12.1	18,875	72,979	5.5	16.0
Delaware.....	-	-	-	-	3,764	16,453	-1.0	2.3
District of Columbia ¹	12,636	46,551	4.8	7.0	4,081	16,170	1.2	13.4
Florida.....	103,503	322,283	4.1	8.5	49,800	187,020	2.4	6.9
Georgia.....	68,144	262,288	3.1	10.3	31,619	128,820	1.8	6.6
Hawaii.....	30,104	110,665	2.8	8.4	3,664	14,470	2.8	10.7
Idaho.....	8,615	34,258	2.2	4.2	4,135	20,627	3.0	7.4
Illinois.....	249,247	820,036	7.4	16.6	54,783	217,937	5.9	17.2
Indiana.....	83,676	314,833	1.2	4.1	32,070	135,989	2.3	5.6
Iowa.....	47,922	145,853	16.9	36.6	18,935	88,056	-2.0	15.5
Kansas.....	31,914	121,503	2.5	3.1	12,416	53,738	1.4	4.2
Kentucky.....	36,527	142,112	1.9	6.3	21,536	90,277	0.8	5.8
Louisiana.....	38,399	150,101	2.0	3.6	21,759	92,472	0.7	4.3
Maine.....	15,232	59,727	4.7	10.3	6,590	29,669	1.5	3.5
Maryland.....	39,423	141,685	1.6	5.1	23,195	95,587	1.4	6.2
Massachusetts.....	35,899	150,329	6.2	41.0	29,820	119,051	2.8	4.0
Michigan.....	180,380	692,440	0.9	5.0	54,341	206,148	5.5	8.0
Minnesota.....	² 38,371	² 70,613	(²)	(²)	22,912	102,840	4.6	17.2
Mississippi.....	35,366	132,613	2.9	3.8	15,611	69,277	-0.4	2.0
Missouri.....	77,748	277,341	3.4	8.1	22,915	100,239	0.8	3.3
Montana.....	-	-	-	-	4,790	23,526	2.8	7.3
Nebraska.....	³ 18,725	³ 47,328	(³)	(³)	10,785	52,878	2.3	7.8
Nevada.....	9,712	30,636	13.4	28.4	4,165	18,579	2.1	5.8
New Hampshire.....	-	-	-	-	4,564	19,499	0.7	5.3
New Jersey.....	⁴ 57,546	⁴ 222,847	⁴ 2.2	(⁴)	37,689	154,233	2.6	4.9
New Mexico.....	17,838	71,278	3.7	6.3	8,165	34,643	(⁵)	(⁵)
New York.....	167,742	630,910	2.5	4.4	81,497	291,845	3.6	5.8
North Carolina.....	53,323	209,748	2.1	4.3	35,311	145,386	1.3	5.0
North Dakota.....	8,872	30,807	9.2	31.4	1,912	15,967	2.9	3.6
Ohio.....	131,202	455,605	10.5	25.0	71,352	280,907	1.6	4.0
Oklahoma.....	26,436	86,567	8.7	2.0	17,299	78,375	-0.2	3.2
Oregon.....	-	-	-	-	13,595	56,320	5.2	11.4
Pennsylvania.....	192,919	671,311	3.8	6.8	78,062	290,829	3.6	4.2
Rhode Island.....	17,785	62,437	8.4	29.7	5,270	21,466	2.1	3.0
South Carolina.....	31,097	119,006	2.0	5.6	17,780	74,148	1.5	5.9
South Dakota.....	8,726	32,008	1.4	4.5	3,206	19,302	1.3	4.3
Tennessee.....	51,094	199,593	2.3	6.3	26,543	113,027	0.4	6.0
Texas.....	69,502	269,708	1.7	7.9	62,877	263,713	1.0	5.1
Utah.....	15,376	57,685	0.9	3.1	6,486	28,274	1.8	5.9
Vermont.....	-	-	-	-	2,898	11,942	1.7	8.1
Virginia.....	⁶ 35,378	⁶ 122,958	⁶ 4.3	(⁶)	30,676	136,292	8.4	21.3
Washington.....	119,653	438,880	3.0	4.7	28,444	120,054	5.9	25.9
West Virginia.....	38,864	141,110	4.7	12.3	8,905	43,889	1.4	1.6
Wisconsin.....	27,109	108,082	1.8	13.3	25,187	113,570	2.3	9.8
Wyoming.....	6,027	23,721	9.3	36.8	3,104	13,491	5.3	8.4

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures. - Represents zero or rounds to zero. Z Less than 0.05 percent.
 NA Not available. ¹The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1.

Table 3.-COLLECTIONS OF SELECTED STATE TAXES, FIRST QUARTER OF 1968 AND PRIOR PERIODS--Continued

State	Individual income				Motor vehicle and operators' licenses			
	1st quarter, 1968 (thousand dollars)	12-month periods			1st quarter, 1968 (thousand dollars)	12-month periods		
		Year ended March 1968 (thousand dollars)	Percent change from--			Year ended March 1968 (thousand dollars)	Percent change from--	
			Year ended Dec. 1967	Year ended March 1967			Year ended Dec. 1967	Year ended March 1967
Alabama.....	724,361	791,418	2.2	10.5	6,012	22,802	20.9	144.5
Alaska.....	6,014	23,450	1.8	5.3	679	4,532	8.4	24.2
Arizona.....	5,924	27,907	-1.9	6.2	3,030	13,285	-23.2	-36.3
Arkansas.....	9,742	32,044	4.0	-26.5	12,416	27,953	-5.4	5.1
California.....	96,523	667,320	5.2	45.1	180,299	232,043	6.4	9.4
Colorado.....	16,587	86,393	2.0	15.2	8,881	20,884	-7.0	-6.6
Connecticut.....	-	-	-	-	6,018	30,116	1.2	4.6
Delaware.....	12,487	52,349	3.2	0.2	2,481	9,136	1.4	3.2
District of Columbia ¹	12,132	55,956	0.9	26.4	6,113	8,159	80.2	80.2
Florida.....	-	-	-	-	6,027	115,690	1.6	15.7
Georgia.....	24,005	103,773	0.1	8.2	10,450	31,195	6.5	33.4
Hawaii.....	17,213	69,403	3.6	18.9	-	-	-	-
Idaho.....	7,301	28,278	6.0	21.7	6,274	13,920	4.1	6.1
Illinois.....	-	-	-	-	109,152	168,539	5.2	11.2
Indiana.....	41,021	161,856	-2.6	2.4	40,567	51,793	1.4	9.4
Iowa.....	22,489	93,020	-6.6	-33.1	47,664	68,750	2.3	1.0
Kansas.....	16,238	67,008	-5.9	-39.3	22,597	31,445	2.0	0.3
Kentucky.....	19,979	87,649	4.8	14.0	8,987	15,459	-6.2	10.2
Louisiana.....	8,487	38,792	1.9	11.6	7,132	23,769	27.0	63.3
Maine.....	-	-	-	-	8,592	13,316	4.6	4.8
Maryland.....	80,913	253,256	18.5	41.0	12,229	27,022	0.4	2.9
Massachusetts.....	88,985	295,841	12.6	10.6	14,996	38,225	9.8	-1.1
Michigan.....	899,728	8152,041	(⁸)	(⁸)	55,876	97,754	-1.2	5.8
Minnesota.....	75,237	256,609	2.5	7.7	36,153	58,176	1.9	-0.1
Mississippi.....	2,615	10,394	-0.6	4.6	1,642	11,332	-0.2	-2.3
Missouri.....	725,681	7118,045	-0.4	0.8	30,363	63,284	5.9	5.2
Montana.....	8,547	28,456	9.2	22.8	3,564	7,295	12.4	5.6
Nebraska.....	92,986	92,986	(⁹)	(⁹)	4,488	10,899	-7.7	27.8
Nevada.....	-	-	-	-	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	380	2,671	3.1	16.2	7,021	11,402	3.8	6.6
New Jersey.....	3,934	11,005	3.9	29.1	40,680	101,049	1.2	3.4
New Mexico.....	4,506	15,492	(¹⁰)	(¹⁰)	11,006	18,499	10.6	20.9
New York.....	549,849	1,763,395	9.6	15.5	91,055	11218,284	-2.3	3.9
North Carolina.....	53,735	204,628	2.9	10.9	38,756	47,627	4.7	4.1
North Dakota.....	74,709	715,124	-2.6	12.2	10,279	13,196	11.2	23.6
Ohio.....	-	-	-	-	10,207	129,837	0.6	14.1
Oklahoma.....	9,361	(NA)	(NA)	(NA)	42,271	55,241	7.6	3.2
Oregon.....	34,487	150,078	2.8	-0.4	11,554	39,226	6.6	4.5
Pennsylvania.....	-	-	-	-	45,353	116,348	2.9	(Z)
Rhode Island.....	-	-	-	-	6,159	11,392	-4.9	2.0
South Carolina.....	15,338	66,525	-1.4	7.2	911	8,314	-19.2	-21.7
South Dakota.....	-	-	-	-	2,286	9,371	-15.1	-4.4
Tennessee.....	2,193	8,991	(Z)	6.9	13,498	47,874	5.2	5.8
Texas.....	-	-	-	-	24,751	135,646	4.6	7.1
Utah.....	9,360	41,485	0.3	2.7	5,911	9,208	3.7	-6.3
Vermont.....	5,146	27,365	-2.0	11.6	5,427	9,092	5.8	-12.0
Virginia.....	51,326	200,023	3.0	8.7	13,589	52,623	1.1	1.3
Washington.....	-	-	-	-	25,915	38,484	-2.0	-2.5
West Virginia.....	7,157	28,745	3.5	10.1	1,576	24,851	2.6	5.2
Wisconsin.....	113,154	423,194	3.7	21.9	20,764	62,751	3.4	4.8
Wyoming.....	-	-	-	-	2,991	8,597	0.7	17.1

²New tax effective Aug. 1, 1967.³New tax effective June 1, 1967.⁴New tax effective July 1, 1966.⁵Net collections

reported beginning 2d quarter 1967, gross collections reported prior to that period; therefore, percent changes not computed because data are not comparable.

⁶New tax effective Sept. 1, 1966.⁷Corporation income taxes tabulated with individual income taxes;

allocation not available for individual State presentation.

⁸New tax effective Oct. 1, 1967.⁹New tax effective Jan. 1, 1968.¹⁰Amounts reported for individual income taxes includes corporation income taxes prior to the 2d quarter 1967; therefore, percent changes not computed because data are not comparable.¹¹Data shown incorporate some adjustment of amounts previously reported.